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Atty. Dkt. No. 029437-0103

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Tatsuya USAMI et al.
Title: SEMICONDUCTOR DEVICE AND METHOD
FOR MANUFACTURING SAME
Appl. No.: 10/760,554
Filing Date: 1/21/2004
Examiner: Williams, Alexander O.
Art Unit: 2826

AMENDMENT AND REPLY UNDER 37 CFR 1.111

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated December 19, 2005, concerning the above-referenced patent application.

Amendments to the Specification begin on page 2 of this document.

Amendments to the Claims are reflected in the listing of claims which begins on page 7 of this document.

Amendments to the Drawings begin on page 9 of this document, and include an attached replacement drawing sheet and an annotated sheet showing changes.

Remarks begin on page 10 of this document.

Please amend the application as follows: